



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
CAMPBELL COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Steve Pendery, County Judge/Executive

Honorable Kenneth R. Paul, Former County Judge/Executive

Members of the Campbell County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Campbell County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Campbell County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Housing Assistance Payments Program, the Housing Voucher Program, the Parks Corporations and Public Properties Corporation, A.J. Jolly Park, and Lakeside Terrace Apartments HUD Project No. 083-44012-236. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Housing Assistance Payments Program, the Housing Voucher Program, the Parks Corporations and Public Properties Corporation, A.J. Jolly Park, and Lakeside Terrace Apartments HUD Project No. 083-44012-236 is based solely upon the reports of the other auditors and their reports are included as Appendices B through E.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Campbell County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Steve Pendery, County Judge/Executive

Honorable Kenneth R. Paul, Former County Judge/Executive

Members of the Campbell County Fiscal Court

In our opinion, based upon our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Campbell County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of June 30, 1999, in conformity with the cash basis of accounting described above.

Our audit was performed for the purpose of forming an opinion on the financial statements of Campbell County, Kentucky, taken as a whole. The information provided on the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying schedule of findings and questioned costs, included herein, which discusses the following area of noncompliance:

- The County Jailer Should Maintain Proper Records And Report Annually To County Treasurer

In accordance with Government Auditing Standards, we have also issued our report dated February 10, 2000 on our consideration of Campbell County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
February 10, 2000

CAMPBELL COUNTY OFFICIALS

Fiscal Year Ended June 30, 1999

Steven Pendery	County Judge/Executive
Justin Verst	County Attorney
Jack D. Snodgrass	County Clerk
Thomas J. Calme	Circuit Court Clerk
John Dunn	Sheriff
Greg Buckler	Jailer
Mariann G. Dunn	Property Valuation Administrator
Erma Staton	County Treasurer
Mark G. Schweitzer	Coroner
David E. Otto	Commissioner
William J. Verst	Commissioner
Roland T. Vories	Commissioner

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

CAMPBELL COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash	\$ 1,751,125
Investments	590,615
Stock Certificates	1,200

Road and Bridge Fund:

Cash	57,829
------	--------

Jail Fund:

Cash	94,917
------	--------

Jail Commissary Fund:

Cash	139,427
------	---------

Local Government Economic Assistance Fund:

Cash	12,025
------	--------

Occupational Employment Tax Funds:

Transit Authority of Northern Kentucky (TANK) Account-

Cash	1,738,901
Investments	2,891,993

Mental Health Account-

Cash	169,173
Investments	200,000

Senior Citizens Account-

Cash	104,305
------	---------

Campbell County Health Services, Inc.-

Human Resources Fund-Cash	21
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Health Insurance Fund-Cash	50,759
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Waterline Grant Fund-Cash	151,140
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Senior Citizen Picnic Fund-Cash	1,415
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Payroll Account-Cash	284
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Other Resources

General Fund:

Amounts to be Provided in Future Years for Sports Arena

Land and Construction Lease Principal	<u>55,202</u>
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Total Assets and Other Resources	<u>\$ 8,010,331</u>
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The accompanying notes are an integral part of the financial statements.

CAMPBELL COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund-Capital Lease Principal (Note 5)	\$ 55,202
Payroll Account	284

Fund Balances

Reserved:

Jail Commissary Fund	139,427
Occupational Employment Tax Fund- TANK Account	4,630,894
Mental Health Account	369,173
Senior Citizens Account	104,305
Campbell County Health Services, Inc.- Human Resources Fund	21
Health Insurance Fund-Cash	50,759
Waterline Grant Fund-Cash	151,140
Senior Citizen Picnic Fund-Cash	1,415

Unreserved:

General Fund	2,342,940
Road and Bridge Fund	57,829
Jail Fund	94,917
Local Government Economic Assistance Fund	12,025

Total Liabilities and Fund Balances	<u>\$ 8,010,331</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

CAMPBELL COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	<u>Totals (Memorandum Only)</u>	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Jail Fund</u>
Schedule of Operating Revenue	\$ 15,951,303	\$ 7,709,435	\$ 654,197	\$ 1,280,303
Transfers In	4,461,919	1,912,919	816,000	690,000
KARP Money Borrowed	2,292,345	2,292,345		
Northern Kentucky Health District	109,212			
Health Insurance Contributions	748,295			
Other Revenue	17,901			
Total Cash Receipts	<u>\$ 23,580,975</u>	<u>\$ 11,914,699</u>	<u>\$ 1,470,197</u>	<u>\$ 1,970,303</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 14,382,492	\$ 7,159,879	\$ 1,353,946	\$ 1,779,466
Principal on Capital Lease	106,757	106,757		
Transfers Out	4,461,919	1,873,000	83,000	
Transfers To Public Properties- Multiple Projects Revenue Bond Principal	72,625	43,917	21,625	
First Mortgage Revenue Bond Principal	105,000			105,000
KARP Money Repaid	2,292,345	2,292,345		
Medical Expenses of Indigents	109,212			
Health Insurance Contributions	748,537			
Other Disbursements	14,680			
Total Cash Disbursements	<u>\$ 22,293,567</u>	<u>\$ 11,475,898</u>	<u>\$ 1,458,571</u>	<u>\$ 1,884,466</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 1,287,408	\$ 438,801	\$ 11,626	\$ 85,837
Cash Balance-July 1, 1998	<u>6,666,237</u>	<u>1,902,939</u>	<u>46,203</u>	<u>9,080</u>
*Cash Balance-June 30, 1999	<u>\$ 7,953,645</u>	<u>\$ 2,341,740</u>	<u>\$ 57,829</u>	<u>\$ 94,917</u>

*Cash Balance Includes Investments Except For General Fund Stock Certificates of \$1,200.

CAMPBELL COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1999
(Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Fund		Senior Citizens Account	Campbell County Health Services, Inc., Human Resources Fund
		TANK Account	Mental Health Account		
\$ 285,998	\$ 21,759	\$ 4,595,902 1,038,000	\$ 480,486	\$ 239,529 5,000	\$
					109,212
<u>\$ 285,998</u>	<u>\$ 21,759</u>	<u>\$ 5,633,902</u>	<u>\$ 480,486</u>	<u>\$ 244,529</u>	<u>\$ 109,212</u>
\$ 269,746	\$ 29,576	\$ 2,732,136	\$ 349,001	\$ 156,856	\$
		2,302,486	98,626	104,790	
				7,083	
					109,212
<u>\$ 269,746</u>	<u>\$ 29,576</u>	<u>\$ 5,034,622</u>	<u>\$ 447,627</u>	<u>\$ 268,729</u>	<u>\$ 109,212</u>
\$ 16,252	\$ (7,817)	\$ 599,280	\$ 32,859	\$ (24,200)	\$
123,175	19,842	4,031,614	336,314	128,505	21
<u>\$ 139,427</u>	<u>\$ 12,025</u>	<u>\$ 4,630,894</u>	<u>\$ 369,173</u>	<u>\$ 104,305</u>	<u>\$ 21</u>

The accompanying notes are an integral part of the financial statements.

CAMPBELL COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999

	Sanitation Project Fund	Health Insurance Fund	Emergency Shelter Grant Fund	Water Line Grant Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 336,510	\$	\$ 12,000	\$ 335,184
Transfers In				
KARP Money Borrowed				
Northern Kentucky Health District				
Health Insurance Contributions		748,295		
Other Revenue		1,895		
Total Cash Receipts	<u>\$ 336,510</u>	<u>\$ 750,190</u>	<u>\$ 12,000</u>	<u>\$ 335,184</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 355,845	\$	\$ 11,997	\$ 184,044
Principal on Capital Lease				
Transfers Out	14		3	
Transfers To Public Properties-				
Multiple Projects Revenue Bond				
Principal				
First Mortgage Revenue Bond				
Principal				
KARP Money Repaid				
Medical Expenses of Indigents				
Health Insurance Contributions		748,537		
Other Disbursements				
Total Cash Disbursements	<u>\$ 355,859</u>	<u>\$ 748,537</u>	<u>\$ 12,000</u>	<u>\$ 184,044</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (19,349)	\$ 1,653	\$	\$ 151,140
Cash Balance-July 1, 1998	19,349	49,106		
*Cash Balance-June 30, 1999	<u>\$ 0</u>	<u>\$ 50,759</u>	<u>\$ 0</u>	<u>\$ 151,140</u>

*Cash Balance includes Investments Except For General Fund Stock Certificates of \$1,200.

CAMPBELL COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Senior
 Citizens
 Picnic
 Fund

\$

16,006

\$ 16,006

\$

14,680

\$ 14,680

\$ 1,326
 89

\$ 1,415

The accompanying notes are an integral part of the financial statements.

CAMPBELL COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Campbell County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Housing Assistance Payments Program, the Housing Voucher Program, the Public Parks Corporation, the Public Properties Corporation, A.J. Jolly Park, and Lakeside Terrace Apartments HUD Project No. 083-44012-236, which were audited by other auditors and are included as Appendices B through E, as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Campbell County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

CAMPBELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

CAMPBELL COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1999
 (Continued)

Note 3. Deposits and Investments (Continued)

B. Investments

The county's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the county or by the county's agent in the county's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the county's name.

Types of Investments	Category 1	Category 2	Category 3	Carrying Amount	Market Value
Federal National Mortgage Association	\$ 2,891,993	\$	\$	\$ 2,891,993	\$ 2,891,993
U.S. Treasury Bills	590,615			590,615	590,615
Total	<u>\$ 3,482,608</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,482,608</u>	<u>\$ 3,482,608</u>

Note 4. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreement:

Item Purchased	Interest Rate	Term of Agreement	Ending Date	Balance June 30, 1999
Voting Machines	4.50%	5 Years	4/26/01	\$ 128,101

Note 5. Capital Lease - General Fund

CAMPBELL COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1999
 (Continued)

On October 1, 1994, the fiscal court entered into a 5-year lease purchase agreement amounting to \$500,000 to acquire land and construct a sports arena near Melbourne, Campbell County, Kentucky. Principal is payable semi-annually on April 1 and October 1 in an amount of \$56,459. Interest is based on a rate of 4.48% per annum through and including October 1, 1995, whereon the rate shall convert to a rate equal to 74% of the one year yield on United States Treasury Notes. Payments for the remainder of the lease are as follows:

<u>Payment Date</u>	<u>Total Payment</u>	<u>Component</u>	<u>Component</u>
10/01/1999	\$ 56,459	\$ 1,257	\$ 55,202

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

CAMPBELL COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 9,706,897	\$ 7,709,435	\$ (1,997,462)
Road and Bridge Fund	1,634,096	654,197	(979,899)
Jail Fund	1,960,783	1,280,303	(680,480)
Jail Commissary Fund	194,332	285,998	91,666
Local Government Economic Assistance Fund	24,603	21,759	(2,844)
Occupational Employment Tax Funds-			
TANK Account	2,196,644	4,595,902	2,399,258
Mental Health Account	344,249	480,486	136,237
Senior Citizens Account	97,000	239,529	142,529
Sanitation Project Fund	380,350	336,510	(43,840)
Emergency Shelter Grant Fund	12,000	12,000	
Waterline Grant Fund	309,500	335,184	25,684
Total	<u>\$ 16,860,454</u>	<u>\$ 15,951,303</u>	<u>\$ (909,151)</u>
Reconciliation			
Total Budgeted Operating Revenue Above			\$ 16,860,454
Add: Budgeted Prior Year Surplus			3,640,104
Less: Other Financing Uses			<u>(2,576,728)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 17,923,830</u>

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SCHEDULE OF OPERATING REVENUE

CAMPBELL COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 2,970,555	\$ 2,970,555	\$	\$
County Clerk:				
Deed Transfer Tax	232,378	232,378		
Delinquent Taxes	58,390	58,390		
Sheriff and Clerk - 25% Account	556,352	556,352		
- 75% Account	494,036	494,036		
(Counties over 75,000 population)				
Tangible Personal Property Taxes:				
Other Counties	27,335	27,335		
County Clerk	442,846	442,846		
State	4,829	4,829		
Insurance Premium Taxes	423,829	423,829		
Rental Motor Vehicle Taxes	34,062	34,062		
Bank Share Taxes	220,590	220,590		
Occupational Taxes	4,456,286			
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 9,921,488	\$ 5,465,202	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>U.S. Treasurer</u>				
Housing Prisoners	\$ 243,682	\$ 0	\$ 0	\$ 243,682
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Federal Receipts-State Treasurer</u>				
Disaster and Emergency Assistance				
Grants-				
Coordinator Salary	\$ 11,110	\$ 11,110	\$	\$
Community Development				
Block Grant-				
HUD Disaster				
Recovery Initiative	121,333	121,333		

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK Account	Mental Health Account	Senior Citizens Account
\$	\$	\$	\$	\$
		3,752,658	469,174	234,454
\$ 0	\$ 0	\$ 3,752,658	\$ 469,174	\$ 234,454
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$	\$	\$	\$	\$

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999

	Sanitation Project Fund	Health Insurance Fund	Emergency Shelter Grant Fund	Water Line Grant Fund
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$	\$	\$	\$
County Clerk:				
Deed Transfer Tax				
Delinquent Taxes				
Sheriff and Clerk - 25% Account				
- 75% Account				
(Counties over 75,000 population)				
Tangible Personal Property Taxes:				
Other Counties				
County Clerk				
State				
Insurance Premium Taxes				
Rental Motor Vehicle Taxes				
Bank Share Taxes				
Occupational Taxes				
Totals	\$ 0	\$ 0	\$ 0	\$ 0
<u>U.S. Treasurer</u>				
Housing Prisoners	\$ 0	\$ 0	\$ 0	\$ 0
<u>Federal Receipts-State Treasurer</u>				
Disaster and Emergency Assistance Grants-				
Coordinator Salary	\$	\$	\$	\$
Community Development				
Block Grant-				
HUD Disaster				
Recovery Initiative				

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Federal Receipts-State Treasurer</u> (Continued)				
Emergency Shelter				
Grant	\$ 12,000	\$	\$	\$
Traffic Enforcement to				
Reduce Accidents	37,063	37,063		
Local Law Enforcement				
Block Grant	5,000	5,000		
Totals	<u>\$ 186,506</u>	<u>\$ 174,506</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 208,617	\$	\$	\$ 208,617
Medical Allotments	36,926			36,926
Restricted Medical	14,801			14,801
Driving Under The Influence Fees	31,752			31,752
Housing State Prisoners	392,987			392,987
Class D Inmate Days	80,223			80,223
Inmate Days	1,280			1,280
Community Service	2,097			2,097
County Road Aid	405,868		405,868	
Emergency Road Aid	40,425		40,425	
Truck License Distribution	161,449		161,449	
Courthouse Rental - Administrative				
Office of the Courts	73,281	73,281		
Alexandria	4,926	4,926		
Refunds:				
Legal Process Taxes	662	662		
Drivers Licenses	8,498		8,498	
Election Expense Refunds	33,150	33,150		
Dog Licenses	636	636		
Coal Impact Taxes	76,085	54,510		

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK Account	Mental Health Account	Senior Citizens Account
\$	\$	\$	\$	\$
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$	\$	\$

21,575

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Sanitation Project Fund	Health Insurance Fund	Emergency Shelter Grant Fund	Water Line Grant Fund
<u>Federal Receipts-State Treasurer</u> (Continued)				
Emergency Shelter Grant	\$	\$	\$ 12,000	\$
Traffic Enforcement to Reduce Accidents				
Local Law Enforcement Block Grant				
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 0	\$ 0	\$ 12,000	\$ 0

Kentucky State Treasurer

Jail:				
Allotments	\$	\$	\$	\$
Medical Allotments				
Restricted Medical				
Driving Under The Influence Fees				
Housing State Prisoners				
Class D Inmate Days				
Inmate Days				
Community Service				
County Road Aid				
Emergency Road Aid				
Truck License Distribution				
Courthouse Rental - Administrative				
Office of the Courts				
Alexandria				
Refunds:				
Legal Process Taxes				
Drivers Licenses				
Election Expense Refunds				
Dog Licenses				
Coal Impact Taxes				

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
(Continued)				
Grants:				
Disaster and Emergency Assistance-				
Coordinator Salary	\$ 17,992	\$ 17,992	\$	\$
Surplus Spending				
Campbell County Firefighters	240,000	240,000		
Waterline Expansion	225,000			
Police Incentive Pay	82,107	82,107		
Senate Bill 66	23,311	23,311		
Board of Assessments	200	200		
Police Officers Reimbursement	63,378	63,378		
P.S.T.E. Assurance Fund	32,611		32,611	
State School Bus Refund	620,297			
Totals	\$ 2,878,559	\$ 594,153	\$ 648,851	\$ 768,683
<u>Miscellaneous Revenue</u>				
Interest	\$ 425,115	\$ 181,987	\$ 2,730	\$ 452
Circuit Court Clerk:				
Jail Cost	58,884			58,884
Work Release	42,117			42,117
Jailers Bond Acceptance Fee	5,294			5,294
Jail:				
Telephone Commission Refunds	113,137			113,137
Licenses and Permits:				
Building Permits	113,277	113,277		
Dog Licenses	2,154	2,154		
Charges for Services:				
Sanitation Fees	336,339			
Advertising Costs:				
Sheriff	3,438	3,438		
County Clerk	1,640	1,640		
Stock Dividend	60	60		

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK Account	Mental Health Account	Senior Citizens Account
\$	\$	\$	\$	\$
		620,297		
\$ 0	\$ 21,575	\$ 620,297	\$ 0	\$ 0
\$ 4,638	\$ 184	\$ 218,471	\$ 11,312	\$ 5,075

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Sanitation Project Fund	Health Insurance Fund	Emergency Shelter Grant Fund	Water Line Grant Fund
<u>Kentucky State Treasurer</u> (Continued)				
Grants:				
Disaster and Emergency Assistance-				
Coordinator Salary		\$	\$	\$
Surplus Spending				
Campbell County Firefighters				
Waterline Expansion				225,000
Police Incentive Pay				
Senate Bill 66				
Board of Assessments				
Police Officers Reimbursement				
P.S.T.E. Assurance Fund				
State School Bus Refund				
Totals	\$ 0	\$ 0	\$ 0	\$ 225,000
<u>Miscellaneous Revenue</u>				
Interest	\$ 171	\$	\$	\$ 95
Circuit Court Clerk:				
Jail Cost				
Work Release				
Jailers Bond Acceptance Fee				
Jail:				
Telephone Commission Refunds				
Licenses and Permits:				
Building Permits				
Dog Licenses				
Charges for Services:				
Sanitation Fees		336,339		
Advertising Costs:				
Sheriff				
County Clerk				
Stock Dividend				

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
Police Reports	\$ 691	\$ 691	\$	\$
Insurance Claims	21,182	21,182		
Advertising in Newspapers	3,264	3,264		
Section 8 Administration	7,200	7,200		
Human Resource Administration	25,500	25,500		
Dispatch Service	63,894	63,894		
DARE Program	31,250	31,250		
Park Fees	75,000	75,000		
Rental Motor Vehicle				
Administration Fee	1,053	1,053		
Cable TV Refunds	109,985	109,985		
Copywork	6,440	6,440		
County Contracts	3,564			3,564
Inmate Medical Fees	3,494			3,494
Child Support Reimbursements	536,753	536,753		
Park Stickers	78,190	78,190		
Sale of Supplies	1,349	1,349		
Commissary Sales	118,723			
Prisoners	162,251			
Accounting Fees	7,000	7,000		
Stock Purchases	333	333		
Dog Pound Fees	12,816	12,816		
Recycling	491	491		
Donation-Animal Shelter	2,713	2,713		
County Attorney Salary				
Reimbursement	71,927	71,927		
Drug Strike Force Refund	7,412	7,412		
County Health District Reimbursement	6,559	6,559		
KACO Worker's Compensation				
Insurance Refund	2,349	2,349		
County Contribution	110,089			
Police Forfeitures	8,368	8,368		
Phone Refund	172	172		
Snow Removal	1,155		1,155	
Reimbursement of Salary and Fringes	36,491		1,395	35,096

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK Account	Mental Health Account	Senior Citizens Account
\$	\$	\$	\$	\$

118,723
 162,251

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Sanitation Project Fund	Health Insurance Fund	Emergency Shelter Grant Fund	Water Line Grant Fund
<u>Miscellaneous Revenue</u> (Continued)				
Police Reports	\$	\$	\$	\$
Insurance Claims				
Advertising in Newspapers				
Section 8 Administration				
Human Resource Administration				
Dispatch Service				
DARE Program				
Park Fees				
Rental Motor Vehicle				
Administration Fee				
Cable TV Refunds				
Copywork				
County Contracts				
Inmate Medical Fees				
Child Support Reimbursements				
Park Stickers				
Sale of Supplies				
Commissary Sales				
Prisoners				
Accounting Fees				
Stock Purchases				
Dog Pound Fees				
Recycling				
Donation-Animal Shelter				
County Attorney Salary				
Reimbursement				
Drug Strike Force Refund				
County Health District Reimbursement				
KACO Worker's Compensation				
Insurance Refund				
County Contribution				110,089
Police Forfeitures				
Phone Refund				
Snow Removal				
Reimbursement of Salary and Fringes				

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
Reimbursement of Salary -				
Brinkman Oil	\$ 2,099	\$ 2,099	\$	\$
Damaged Property Refund	4,926			4,926
Sale of Property	81,202	81,202		
Refunds	3,108	3,108		
Miscellaneous Items	10,620	4,718	66	974
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 2,721,068</u>	<u>\$ 1,475,574</u>	<u>\$ 5,346</u>	<u>\$ 267,938</u>
Total Operating Revenue	<u><u>\$ 15,951,303</u></u>	<u><u>\$ 7,709,435</u></u>	<u><u>\$ 654,197</u></u>	<u><u>\$ 1,280,303</u></u>

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK Account	Mental Health Account	Senior Citizens Account
\$	\$	\$	\$	\$
386		4,476		
\$ 285,998	\$ 184	\$ 222,947	\$ 11,312	\$ 5,075
\$ 285,998	\$ 21,759	\$ 4,595,902	\$ 480,486	\$ 239,529

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Sanitation Project Fund	Health Insurance Fund	Emergency Shelter Grant Fund	Water Line Grant Fund
<u>Miscellaneous Revenue (Continued)</u>				
Reimbursement of Salary - Brinkman Oil	\$	\$	\$	\$
Damaged Property Refund				
Sale of Property				
Refunds				
Miscellaneous Items				
Totals	<u>\$ 336,510</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 110,184</u>
Total Operating Revenue	<u><u>\$ 336,510</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 12,000</u></u>	<u><u>\$ 335,184</u></u>

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

CAMPBELL COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
County Judge/Executive Salary	\$ 61,090	\$ 56,519	\$ 4,571
Office Materials and Supplies	400	292	108
Travel	300		300
Telephone	5,350	4,771	579
Conferences	300		300
Dues	3,130	250	2,880
Office of County Attorney:			
Salaries-			
County Attorney	34,851	33,850	1,001
Assistant County Attorney	49,416	48,203	1,213
Child Support	416,090	416,041	49
Office of County Clerk:			
Audit	12,000	6,270	5,730
PVA List	2,000	1,963	37
Tax Bill Binder	8,000	6,666	1,334
Recording Fees	1,200	864	336
Tax Bill Preparation	18,000	16,691	1,309
Miscellaneous	300		300
Office of Sheriff:			
Audit	8,294	7,600	694
Advertising Tax Bills	8,806	8,806	
Radio Service	1,000	751	249
Bond	9,000	8,979	21
Mailing Tax Bills	11,000	10,000	1,000

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 25,210	\$ 25,110	\$ 100
Deputy Coroner	9,300	9,300	
Clerk	1,050	750	300
Rent	425	300	125
Transport and Supplies	4,600	4,122	478
Office Supplies	200	40	160
Conference	5,550	5,508	42
Telephone	275	272	3
Fiscal Court:			
Salaries-			
Commissioners	76,140	75,619	521
Administrative Assistants	32,115	19,730	12,385
Administrative Staff	58,401	57,927	474
Administrative Directors	140,805	140,658	147
Commissioner Secretary	4,086	3,666	420
Administrative Secretary	27,631	24,793	2,838
Expense Allowance	10,800	10,800	
Maintenance Agreements	1,065	961	104
Vehicle Maintenance	600	71	529
Gasoline	1,000	534	466
Office Supplies	2,700	2,138	562
Periodicals	1,200	404	796
Special Projects	25,000	12,087	12,913
Medical Supplies	100		100
Memberships	50		50
Postage	1,150	714	436
Printing	2,500	1,977	523
Conferences	2,000	1,710	290
Administrative Telephone	2,550	2,519	31
Commissioner Telephone	800	208	592
Travel	4,100	4,023	77
Data Processing Equipment	4,000	779	3,221
Office Equipment	4,000	522	3,478

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Property Valuation Administrator:			
Statutory Contribution	\$ 105,400	\$ 105,375	\$ 25
Office of Board of Assessment Appeals:			
Per Diem	4,400	400	4,000
Office of County Treasurer:			
County Treasurer Salary	17,900	17,880	20
Bond	1,047	1,047	
Office Materials and Supplies	250	11	239
Telephone	500	418	82
Office of County Finance Director:			
Salaries-			
County Finance Director	45,344	45,297	47
Assistant Director	35,798	35,761	37
Bookkeepers	87,791	87,788	3
Fiscal Secretary	17,510	16,867	643
Computer Consultant	25,234	24,814	420
Bond	250		250
Maintenance Agreements	1,000	864	136
Office Materials and Supplies	2,540	2,163	377
Periodicals	200	90	110
Medical Supplies	50		50
Travel	500	107	393
Postage	1,550	1,508	42
Printing	3,500	2,503	997
Conferences	900		900
Telephone	3,500	2,970	530
Data Processing	1,500	1,365	135
Office Equipment	1,500	146	1,354

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Tax Administration:			
Software Maintenance	\$ 1,460	\$ 1,153	\$ 307
Postage	4,505	4,504	1
Office Materials and Supplies	660	646	14
Forms	3,235	3,233	2
Telephone	1,000	853	147
Office Equipment	650	645	5
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Commissioners	4,750	4,750	
Election Officers	44,580	44,580	
Clerk and Sheriff Fees	5,300	5,300	
Election Advertising	18,600	18,580	20
Hauling Voting Machines	6,700	6,658	42
Voting Machine Repair	200		200
Polling Place Rental	6,500	6,500	
Election School	9,810	9,810	
Voting Machine Storage	1,300	1,250	50
Voting Machine Set Up	5,331	5,331	
Supplies	1,000	867	133
Postage	4,200	4,143	57
Printing Ballots	37,956	37,956	
Voter Registration Salary	45,223	45,222	1
Conferences	1,500	1,500	
Pollworker Mileage	900	800	100
Voting Machine-Principal	59,883	59,882	1
Voting Machine-Interest	7,462	7,461	1

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Planning and Zoning:			
Salaries-			
Administrative Aide	\$ 28,056	\$ 28,025	\$ 31
Blight Inspector	7,365	7,363	2
Per Diem	4,870	4,800	70
Advertisements	150	120	30
Consultant	22,900	22,888	12
Contract with Private Agency	2,840	2,817	23
Engineering Service	73,000	71,345	1,655
Legal Fees	17,200	16,961	239
Gas	50	34	16
Office Supplies	1,680	1,419	261
Legal Notices	700	454	246
Memberships	320	180	140
Postage	450	194	256
Forms	2,400	1,715	685
Conferences	1,200	905	295
Telephone	4,300	4,295	5
Travel	400	270	130
Safety Program	100		100
Data Processing Equipment	250	230	20
Office Equipment	500	192	308
Economic Development:			
Contribution	25,000	25,000	
Consultant	8,551	7,348	1,203
Licensing Fee	34,062	34,062	
Advertising	4,000	4,000	
Memberships	24,200	24,197	3

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Courthouse:			
Salaries-			
Maintenance Supervisor	\$ 28,640	\$ 28,631	\$ 9
Custodial	12,525	9,483	3,042
Architect Services	2,000		2,000
Janitorial Services	13,500	11,975	1,525
Maintenance and Repair	14,950	11,825	3,125
Vehicle Repair	1,200	1,195	5
Pest Control	1,000	450	550
Custodial Supplies	2,400	1,938	462
Gasoline	1,500	887	613
Telephone	7,550	6,809	741
Utilities	24,000	18,047	5,953
Safety Program	100		100
Equipment	3,000	1,324	1,676
Building and Construction	6,000		6,000
District Court:			
Financial Advisory Services	3,779	3,776	3
Janitorial Services	18,600	15,240	3,360
Maintenance Agreement	2,500	1,488	1,012
Maintenance and Repairs	13,025	9,242	3,783
Pest Control	650	546	104
Custodial Supplies	4,000	3,254	746
Insurance	9,252	9,252	
Utilities	26,000	25,585	415
Debt Service	500		500
<u>Protection to Persons and Property</u>			
Juvenile Detention:			
Juvenile Housing	341,834	341,834	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
County Police:			
Salaries-			
Police Chief	\$ 43,409	\$ 43,408	\$ 1
Assistant Police Chief	27,751	27,201	550
Lieutenants	119,734	118,465	1,269
Sergeants	144,716	143,985	731
Patrolmen	531,277	513,213	18,064
Dispatcher	216,588	188,201	28,387
Public Safety Director	27,634	27,633	1
Clerk	31,168	28,623	2,545
Merit Clerk	1,998	1,992	6
Pay-			
Overtime	79,000	74,612	4,388
Incentive	77,000	69,567	7,433
Longevity	12,925	12,918	7
Holiday	57,785	55,602	2,183
Unused Sick	8,000	7,624	376
Advertisements	1,350	1,222	128
Stress Counselor	2,000	300	1,700
Testing and Exams	2,921	2,920	1
Janitorial Service	6,910	5,820	1,090
Maintenance Agreement	8,175	8,167	8
Maintenance and Repairs	15,500	14,353	1,147
Communication Repairs	12,500	5,994	6,506
NCIC Equipment	1,000	475	525
Radio Maintenance	15,000	10,867	4,133
Vehicle Repair Insurance	9,000	8,756	244
Police Cruiser Repair	20,500	17,635	2,865
Pest Control	550	494	56
DARE Program Support	7,500	6,748	752
Custodial Supplies	1,030	1,026	4
Gas and Oil	25,800	25,091	709
Guns and Film	4,050	4,041	9
Investigations	1,500	1,148	352
Office Supplies	8,500	8,473	27
Operating Supplies	7,100	5,943	1,157

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
County Police: (Continued)			
Periodicals	\$ 150	\$ 149	\$ 1
Tires	6,800	6,774	26
Uniform Allowance	26,600	22,183	4,417
Legal Notices	14	14	
Cruiser Licenses	200	30	170
Memberships and Dues	1,000	774	226
Postage	1,050	1,034	16
Printing	1,300	953	347
Phones and Pagers	25,550	25,528	22
Conferences	6,100	6,081	19
Utilities	11,000	9,588	1,412
Safety Program	250		250
Merit Board	835	832	3
Communication Equipment	100,000	78,276	21,724
Data Processing Equipment	29,500	11,246	18,254
Furnace	10,486	10,486	
Police Cruisers	115,000	9,617	105,383
Office Equipment	3,000	583	2,417
Law Enforcement Equipment	19,301	18,749	552
County Fire Department:			
Radio Maintenance	1,337	1,225	112
Telephone	4,775	3,871	904
Communication Equipment Grant	23,311	23,311	
Equipment	55,000	55,000	
Construction - Fire Training Center	240,000	168,228	71,772
Rescue Services:			
Rescue Services	18,000	10,683	7,317
Disaster and Emergency Services:			
Salaries	52,385	50,189	2,196
Advertisements	250	132	118
Computer Software	4,700	946	3,754
Copier Lease Payment	1,240	1,234	6

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Disaster and Emergency Services: (Continued)			
Maintenance Agreement	\$ 500	\$ 392	\$ 108
Maintenance and Repairs	1,000	71	929
Equipment Repairs	500	130	370
Generator	300		300
Radio Maintenance	1,850	1,691	159
Vehicle Maintenance	1,000	868	132
Office Rent	5,639		5,639
Gasoline	1,750	1,240	510
Office Supplies	945	750	195
Periodicals	575	53	522
Uniforms	350	168	182
Tri-State Hazardous Maintenance Contribution	4,500	4,500	
Building Insurance	250	219	31
Car and Equipment Insurance	1,030	1,021	9
Memberships	250	150	100
Postage	300	162	138
Copies and Printing	1,000	681	319
Refunds	25,000	3,663	21,337
Telephone	5,314	5,046	268
Hazardous Materials Training	425	405	20
Conferences	650	111	539
Utilities	4,500	4,080	420
Safety Program	825		825
Communication Equipment	1,500	110	1,390
Data Processing Equipment	7,239	6,948	291
Heat and Air Conditioning Equipment	11,496	11,496	
Hazardous Materials Response Equipment	2,936	1,448	1,488
Forestry Fire Protection:			
Kentucky State Treasurer	802	802	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Narcotics Enforcement Unit:			
Narcotics Enforcement Expenses	\$ 30,000	\$ 30,000	\$
Office of Public Defender:			
Contribution	10,483	10,483	
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries	79,533	79,531	2
Advertisements	900	606	294
Maintenance Agreement	200	50	150
Building Repairs	1,900	1,884	16
Equipment Repairs	1,200	899	301
Truck Repairs	700	305	395
Employee Medical Services	800	581	219
Pest Control	550	480	70
State Payments	1,700	1,690	10
Garbage	1,600	1,585	15
Animal Food and Supplies	7,300	7,227	73
Custodial Services	4,500	4,334	166
Gas and Oil	550	202	348
Office Supplies	2,950	2,878	72
Operating Supplies	2,000	1,965	35
Periodicals	425	261	164
Tires	400		400
Uniforms and Shoes	520	230	290
Vet Services	2,600	2,270	330
Medical Supplies	11,025	10,380	645
Membership	125	100	25
Postage	400	356	44
Copies	100	29	71
Refunds	300	65	235
Conferences	400		400
Telephone	3,500	3,464	36
Utilities	13,200	13,170	30

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Dog Control: (Continued)			
Septic Service	\$ 13,075	\$ 13,054	\$ 21
Safety Supplies	150		150
Second Mortgage Principal	1,727	1,727	
First Mortgage Principal	17,641	17,640	1
Second Mortgage Interest	365	365	
First Mortgage Interest	3,625	3,625	
Land Improvements	10,900	10,340	560
Office Equipment	700	56	644
Equipment	650	270	380
Building and Construction	10,725	9,420	1,305
Solid Waste Collection:			
Coordinator Salary	24,800	24,797	3
Solid Waste Removal	39,640	36,058	3,582
Gasoline	200		200
Operating Supplies	1,800	132	1,668
Dues and Memberships	100		100
Travel	300		300
Land Improvements	1,500	52	1,448
<u>Social Services</u>			
Human Services:			
Salaries-			
Director	33,523	31,905	1,618
Administrative Assistant	9,621	9,573	48
Secretary	8,321	7,409	912
Consultant	4,175	4,175	
Gas and Oil	500	188	312
Vehicle Repairs	1,000	16	984
Supplies	300	138	162
Vehicle Insurance	600	510	90
Memberships	200	25	175
Postage	150	133	17
Copies	375	363	12

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Social Services</u> (Continued)			
Human Services: (Continued)			
Conferences	\$ 450	\$ 15	\$ 435
Telephone	1,500	1,421	79
Travel	200	147	53
Computer Equipment	275	260	15
Office Equipment	1,400	1,100	300
Senior Citizens Program:			
Salaries-			
Administrative Aide	9,621	9,573	48
Bus Driver	7,956	4,849	3,107
Coordinator	4,775	4,769	6
Advertisement	100		100
Bus Repair	10,000	3,247	6,753
Gas and Oil	2,500	1,054	1,446
Supplies	100	17	83
Vehicle Insurance	600	510	90
Bus Licenses	100		100
Bus Memberships	100		100
Postage	100	74	26
Copies	150	120	30
Telephone	1,500	1,421	79
Travel	50		50
Cemeteries and Memorials:			
Pauper Burials	3,000	1,560	1,440
Senior Center Program:			
Salaries-			
Manager	18,720	17,803	917
Assistant Manager	8,320	7,409	911
Advertisements	450	443	7
Janitorial Services	3,025	2,721	304
Maintenance Agreements	1,300	1,079	221
Building Maintenance and Repairs	6,325	5,516	809
Volunteers	2,000	119	1,881

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Social Services</u> (Continued)			
Senior Center Program: (Continued)			
Lawn Service	\$ 1,000	\$	\$ 1,000
Maintenance Supplies	1,000	179	821
Custodial Supplies	500	268	232
Other Supplies	600	371	229
Insurance	1,750	1,683	67
Special Projects	100		100
Postage	75	69	6
Copies	100	82	18
Telephone	4,400	3,950	450
Utilities	10,000	8,883	1,117
Data Processing Equipment	1,000	895	105
Capital Outlay	2,000	1,717	283
<u>Recreation and Culture</u>			
Recreation:			
Salaries-			
Supervisor	27,078	23,320	3,758
Foreman	15,700	14,135	1,565
Labor	51,000	46,541	4,459
Advertisements	850	809	41
Contract with Private Agency	2,000		2,000
Service Maintenance Contract	100	98	2
Maintenance	9,225	7,408	1,817
Recreation Parts and Repairs	11,800	7,042	4,758
Rental Equipment	600	140	460
Maintenance Supplies	250	174	76
Stone	4,700	4,450	250
Custodial Supplies	3,000	1,021	1,979
Diesel	1,550	1,051	499
Gasoline	3,500	2,201	1,299
Lubricants	200		200
Office Supplies	300	261	39
Recreation Equipment and Supplies	3,500	3,279	221
Tires	1,000	971	29

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Recreation and Culture</u> (Continued)			
Recreation: (Continued)			
Postage	\$ 300	\$ 13	\$ 287
Printing	675	673	2
Telephone	1,000	253	747
Utilities	24,700	24,051	649
Park and Recreation Safety	500		500
Machinery	13,550	3,033	10,517
Recreation Equipment	11,879	9,791	2,088
Park Improvement	121	121	
Camping and Concession:			
Salaries-			
Supervisor	15,298	8,642	6,656
Rangers	36,850	36,826	24
Maintenance and Repairs	1,000	759	241
Vehicle Repairs	750	178	572
Custodial Supplies	200	104	96
Merchandise Purchases	4,950	3,805	1,145
Gasoline	1,250		1,250
Office Supplies	400	320	80
Camp and Recreation Licenses	150	140	10
Printing Campsite Passes	1,200	347	853
Refunds	100		100
Sales Tax	600	377	223
Telephone	2,300	2,229	71
Utilities	2,800	1,574	1,226
Equipment Repair	700	84	616
<u>Transportation</u>			
School Bus Transportation	364,486	364,486	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Services</u>			
Cable TV Salary	\$ 52,205	\$ 52,189	\$ 16
Advertisements	4,400	4,259	141
Audit	15,000	4,004	10,996
Consultant	2,000	1,755	245
Contract with Private Agency	10,000		10,000
Data Processing Service	13,900	13,411	489
Computer Software Development	13,216	13,176	40
Legal Fees	15,500	11,863	3,637
General Maintenance Agreements	500	189	311
Computer Software Maintenance	4,000	3,643	357
Office Equipment Maintenance and Repairs	2,500	1,314	1,186
Medical Services	3,000	1,540	1,460
Computer Supplies	3,225	2,025	1,200
Periodicals	1,377	1,350	27
Stock Purchases	7,300	6,174	1,126
Bank Charges	100	25	75
County Fair	750	750	
Insurance	171,225	166,252	4,973
Legal Notices	7,300	7,053	247
Pre-Employment Medical	3,000	242	2,758
Dues-			
ADD	5,284	5,284	
KACO	2,300	2,300	
NACO	1,500	1,478	22
Miscellaneous	3,716	3,716	
Petty Cash	200		200
Refunds	3,600	3,417	183
Conference	4,000	1,995	2,005
Telephone	1,550	1,532	18
Safety Program	2,500	250	2,250
Data Processing Equipment	75,000	74,945	55
Office Equipment	5,000	4,569	431

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Debt Service</u>			
County Liabilities:			
Lease-Purchase Agreements-			
Interest	\$ 6,162	\$ 6,161	\$ 1
Bond Issue:			
Bond Administration Fee	1,194	1,194	
Interest	9,170	9,169	1
Interest-Bond Park/Recreation	56,457	56,259	198
Borrowed Money:			
Interest	50,151	50,151	
<u>Capital Projects</u>			
Architect Services	8,981	8,981	
Water and Sewer	50,000	50,000	
Land	29,000	29,000	
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfers	111,348		111,348
Fringe Benefits:			
County Contributions-			
Social Security	218,097	212,637	5,460
Retirement	350,188	336,266	13,922
Health Insurance	464,787	433,384	31,403
Worker's Compensation	64,895	22,870	42,025
Unemployment Insurance	9,709	6,758	2,951
Distributions To Other Governmental Agencies:			
Hud Disaster Grant	121,333	121,333	
Total Operating Budget	\$ 7,988,877	\$ 7,159,879	\$ 828,998

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
Other Financing Uses:			
(a) Land Lease Purchase-			
Principal	\$ 106,758	\$ 106,757	\$ 1
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	43,917	43,917	
(c) Kentucky Advance Revenue Program-			
Principal	2,292,345	2,292,345	
Total General Fund	<u>\$ 10,431,897</u>	<u>\$ 9,602,898</u>	<u>\$ 828,999</u>

ROAD AND BRIDGE FUND

Roads

Office of Road Supervisor/Engineer:			
Road Engineer Salary	\$ 40,013	\$ 39,895	\$ 118
Road Maintenance:			
Salaries-			
Road Labor	360,511	358,904	1,607
Clerk	16,893	16,875	18
Longevity Pay	4,500	4,367	133
Unused Sick Pay	3,000	1,399	1,601
Advertisements	450	383	67
Consultants	500		500
Engineering Services	3,500		3,500
Service Maintenance Contract	800	349	451
Building Repairs	5,000	1,984	3,016
Equipment Repairs	2,500	1,949	551
Radio Maintenance	2,000	1,616	384
Equipment Rental	2,500	1,257	1,243
Asphalt	464,941	324,703	140,238
Concrete	3,000	2,727	273
Stone	52,000	51,879	121
Custodial Supplies	2,000	1,503	497
Diesel Fuel	20,000	16,377	3,623
Gasoline	7,500	5,608	1,892

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Road Maintenance: (Continued)			
Lubricants	\$ 4,000	\$ 2,396	\$ 1,604
Insurance for Repair Parts	3,000		3,000
Vehicle Parts	33,200	29,851	3,349
Office Supplies	575	531	44
Operating Supplies	5,700	5,620	80
Periodicals	50	18	32
Pipe	17,000	16,334	666
Signs	3,800	3,138	662
Salt	16,000	10,574	5,426
Structural Steel	7,000	3,311	3,689
Tires	8,000	7,299	701
Uniforms	6,500	5,999	501
Legal Notices	200	18	182
Licenses	100		100
Postage	200	151	49
Copies	100	8	92
Conferences	250	170	80
Telephone	6,250	6,235	15
Utilities	12,700	12,181	519
Road Safety Program	325	95	230
Fuel Tank Replacement	46,823	32,694	14,129
Office Equipment	500	132	368
Other Equipment	12,000	7,901	4,099
Road Equipment Lease-			
Principal	34,323	34,323	
Interest	673	672	1
Construction:			
Road Striping	3,000		3,000
Covert Run Pike Project	66,175	46,820	19,355
Lickert Road Bridge Project	35,000	34,985	15
Lousy Road Donation Project	58,000	16,226	41,774
Special Road Projects	18,250	18,247	3
Bridge Repairs	4,000	419	3,581

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Debt Service</u>			
Bond Issue:			
Administrative Fee	\$ 1,000	\$ 866	\$ 134
Interest	76,931	76,931	
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Retirement	35,419	34,743	676
Social Security	32,507	30,717	1,790
Health Insurance	89,039	74,913	14,126
Worker's Compensation	21,202	6,582	14,620
Unemployment Insurance	1,071	1,071	
Total Operating Budget	\$ 1,652,471	\$ 1,353,946	\$ 298,525
Other Financing Uses:			
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	21,625	21,625	
Total Road and Bridge Fund	\$ 1,674,096	\$ 1,375,571	\$ 298,525

JAIL FUNDProtection to Persons and Property

Office of Jailer:

Personnel Services-

Salaries-

Jailer	\$ 57,620	\$ 56,706	\$ 914
Deputies and Matrons	786,573	781,401	5,172
Office Manager	24,950	24,742	208
Crew Chief	22,200	21,738	462
Medical Personnel	3,300	3,211	89
Secretary	21,820	20,839	981
Maintenance Staff	20,520	19,737	783

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Association Dues	\$ 550	\$ 65	\$ 485
Staff Training	1,150	1,136	14
Operations-			
Advertising	3,255	2,793	462
Evaluation and Testing	300	156	144
Legal Counsel	23,100	23,083	17
Service and Maintenance	18,300	18,248	52
Building Repairs	31,075	30,942	133
Equipment Repairs	16,400	11,113	5,287
Vehicle Repair	450	444	6
Pest Control	1,000	847	153
Jail Guard	500	207	293
Warehouse Storage	1,530	1,530	
Transportation Officer	4,125	4,102	23
Building Maintenance Supplies	2,500	1,724	776
Cleaning Supplies	3,500	3,405	95
Food Preparation and Serving	850	743	107
Food	170,000	138,914	31,086
Gasoline and Oil	950	894	56
Linens	2,550	1,862	688
Office Supplies	4,600	4,309	291
Prisoner Hygiene	14,000	12,293	1,707
Prisoner Clothing	1,500	1,403	97
Staff Uniforms	8,750	8,637	113
Dental Expense	3,500	1,736	1,764
License	60		60
Routine Medical	75,000	65,449	9,551
Medical Supplies	2,500	1,401	1,099
Pharmaceuticals	12,100	10,892	1,208
Postage	450	431	19
Copies	1,000	873	127
Refund	100	40	60
Telephone	7,620	7,620	
Staff Travel	200	49	151
Utilities	24,000	20,747	3,253

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Safety Program	\$ 100	\$ 90	\$ 10
Data Processing	28,561	27,581	980
Food Service Equipment	1,000	708	292
Furniture and Fixtures	1,075	366	709
Other Equipment	7,750	7,499	251
Insurance-			
Building	11,286	10,514	772
Liability	28,199	26,416	1,783
Vehicle	1,644	1,531	113
<u>Debt Service</u>			
Bond Issue:			
Interest	86,845	86,524	321
Bank Service on Bonds	3,621	3,619	2
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Retirement	64,502	63,340	1,162
Social Security	69,371	67,992	1,379
Health Insurance	161,993	161,852	141
Worker's Compensation	12,888	12,888	
Unemployment Insurance	2,500	2,084	416
Total Operating Budget	\$ 1,855,783	\$ 1,779,466	\$ 76,317
Other Financing Uses:			
(d) Transfers to Public Properties-			
First Mortgage Revenue Bond-			
Principal	105,000	105,000	
Total Jail Fund	\$ 1,960,783	\$ 1,884,466	\$ 76,317

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL COMMISSARY FUND</u>			
Salaries-			
Clerk	\$ 8,219	\$ 7,382	\$ 837
Administrative Fees	37,016	37,016	
Purchase Reimbursement	14,300	9,833	4,467
Prisoner Equipment	6,000	4,457	1,543
Commissary Resales	136,007	136,007	
Pharmaceuticals	5,400	2,484	2,916
Commissary Refunds	85,890	71,885	14,005
Fringe Benefits:			
County Contributions	1,500	682	818
Total Jail Commissary Fund	<u>\$ 294,332</u>	<u>\$ 269,746</u>	<u>\$ 24,586</u>
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>Roads</u>			
Road Maintenance:			
Vehicle Parts	\$ 14,958	\$ 11,708	\$ 3,250
Cinders	2,750	873	1,877
Salt	16,999	16,995	4
Total Local Government Economic Assistance Fund	<u>\$ 34,707</u>	<u>\$ 29,576</u>	<u>\$ 5,131</u>
<u>OCCUPATIONAL EMPLOYMENT TAX FUND-TANK ACCOUNT</u>			
Transit Authority of Northern Kentucky	\$ 2,707,464	\$ 2,707,464	\$
Collection Service	5,000	486	4,514
Reimbursement-Deposit Errors	12,000	4,351	7,649
Payroll Tax Refunds	35,000	19,835	15,165
Reserve for Contingency	1,937,180		1,937,180
Total Occupational Employment Tax Fund-TANK Account	<u>\$ 4,696,644</u>	<u>\$ 2,732,136</u>	<u>\$ 1,964,508</u>

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
OCCUPATIONAL EMPLOYMENT TAX FUND-MENTAL HEALTH ACCOUNT			
Contract with Private Agency	\$ 359,310	\$ 346,520	\$ 12,790
Collection Service	1,000		1,000
Mental Health Tax Refunds	4,000	2,481	1,519
Reserve for Contingency	144,939		144,939
Total Occupational Employment Tax Fund-Mental Health Account	\$ 509,249	\$ 349,001	\$ 160,248
OCCUPATIONAL EMPLOYMENT TAX FUND-SENIOR CITIZENS ACCOUNT			
Contract with Private Agencies	\$ 137,783	\$ 137,783	\$
Collection Service	500		500
Picnic	9,500	9,500	
Tax Refunds	2,000	1,240	760
Bond Administrative Fee	300	130	170
Bond Interest	8,204	8,203	1
Reserve for Contingency	31,630		31,630
Total Operating Budget	\$ 189,917	\$ 156,856	\$ 33,061
Other Financing Uses:			
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	\$ 7,083	\$ 7,083	\$
Total Occupational Employment Tax Fund-Senior Citizens Account	\$ 197,000	\$ 163,939	\$ 33,061

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>SANITATION PROJECT FUND</u>			
Operating Expenditures	\$ 304,550	\$ 304,360	\$ 190
Engineering Services	1,000		1,000
Legal Fees	3,000	2,300	700
Telephone	800	364	436
Utilities	52,000	48,821	3,179
Bond Project	19,000		19,000
Total Sanitation Project Fund	<u>\$ 380,350</u>	<u>\$ 355,845</u>	<u>\$ 24,505</u>
<u>WATERLINE GRANT FUND</u>			
Administrative Fees	\$ 57,500	\$ 8,500	\$ 49,000
Engineering Services	80,000	75,263	4,737
Waterline Construction	172,000	100,281	71,719
Total Waterline Grant Fund	<u>\$ 309,500</u>	<u>\$ 184,044</u>	<u>\$ 125,456</u>
<u>HOMELESS GRANT</u>			
Total Homeless Grant	<u>\$ 12,000</u>	<u>\$ 11,997</u>	<u>\$ 3</u>
Total Operating Budget-All Funds	\$ 17,923,830	\$ 14,382,492	\$ 3,541,338
Other Financing Uses:			
(a) Land Lease Purchase-			
Principal	106,758	106,757	1
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	72,625	72,625	
(c) Kentucky Advance Revenue Program-			
Principal	2,292,345	2,292,345	
(d) Transfers to Public Properties-			
First Mortgage Revenue Bond-			
Principal	105,000	105,000	
TOTAL BUDGET - ALL FUNDS	<u>\$ 20,500,558</u>	<u>\$ 16,959,219</u>	<u>\$ 3,541,339</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CAMPBELL COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Campbell County.
2. One reportable condition was disclosed during the audit of the financial statements and is reported in the Independent Auditor's Report. This condition is reported as a material weakness.
3. No instances of noncompliance material to the financial statements of Campbell County was disclosed during the audit.
4. Two reportable conditions were disclosed during the audit of the major federal awards programs, which were audited by other auditors.
5. The auditor's report on compliance for the audit of the major federal award programs for Campbell County expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs, which were audited by other auditors are reported in this schedule and also in Appendix E.
7. The programs tested as major programs included: Section Eight Existing Housing, CFDA #14.156, and HUD Section 236 Direct Loan, CFDA # 14.138.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Campbell County was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDITS

REPORTABLE CONDITIONS

The Jailer Should Maintain Proper Records And Report Annually To County Treasurer

The Jailer did not maintain proper records and report annually to the County Treasurer on the canteen account. KRS 441.135(2), requires the Jailer to keep books of accounts of all receipts and disbursements from the canteen. This statute also requires the Jailer to annually report to the County Treasurer on the canteen accounts. We recommend that the Jailer comply with these requirements.

Jailer's Response:

The detention center is currently doing the above request/recommendation.

Judge-Executive's Response:

Jail currently complying. Points well taken.

CAMPBELL COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Fiscal Year Ended June 30, 1999
(Continued)

PRIOR YEAR FINDINGS

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

The Lakeside Terrace Apartments HUD Project No. 083-44012-236 which was audited by other auditors and is included as Appendix E contained the following in their schedule of findings and questioned costs:

- 99-1 Lack of Segregation of Duties
- 99-2 General Ledger Not Posted Timely

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

CAMPBELL COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Department of Housing and Urban Development</u>		
Direct Program:		
Section 8 Existing Housing Program (CFDA #14.156) (Note 2)	KY136CE	\$ 2,315,310
Housing Voucher Program (CFDA #14.177) (Note 2)	KY136VO	93,683
Section 236 Direct Loan (CFDA #14.138) (Note 2)	N/A	845,603
Section 201 Flexible Subsidy Loan (CFDA #14.164) (Note 2)	N/A	151,464
Section 8 Housing Assistance Payments (CFDA #14.859) (Note 2)	N/A	55,640
Passed-Through State Department of Local Government:		
Emergency Shelter Grants Program (CFDA #14.231)	S98DC21-0001	12,000
Community Development Block Grants- HUD Disaster Recovery Initiative (CFDA #14.228)	12-31-112-AAAO-E41	<u>149,450</u>
Total U.S. Department of Housing and Urban Development		<u>\$ 3,623,150</u>

U.S. Department of Justice

Direct Program:		
Office of Community Oriented Policing Services-Universal Hiring Program (CFDA #16.710)	KY0190200	\$ 98,676

CAMPBELL COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Fiscal Year Ended June 30, 1999
 (Continued)

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U. S. Department of Justice</u> (Continued)		
Passed-Through State Justice Cabinet: Local Law Enforcement Grant Program (CFDA #16.592)	LLEB-54-2/97	\$ 659
Total U.S. Department of Justice		\$ 99,335
<u>U.S. Department of Transportation</u>		
Passed-Through State Justice Cabinet: Highway Safety Standards Branch Program (Traffic Enforcement to Reduce Accidents) (CFDA #20.600)	PT-98-15	\$ 10,538
Highway Safety Standards Branch Program (Traffic Enforcement to Reduce Accidents) (CFDA #20.600)	PT-99-05	29,574
Total U.S. Department of Transportation		\$ 40,112
<u>U.S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs: Disaster and Emergency Assistance Grants- Coordinator Salary (CFDA #83.503)	N/A	\$ 11,110
Total Cash Expenditures of Federal Awards		\$ 3,773,707

See Notes To The Schedule Of Federal Financial Assistance

CAMPBELL COUNTY
NOTES TO THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Fiscal Year Ended June 30, 1999

Note 1 – Basis of Presentation

This schedule is presented on a cash basis.

Note 2 – The Campbell County Section 8 Existing Housing, Housing Voucher Program, Section 236 Direct Loan, Section 201 Flexible Subsidy Loan, and Section 8 Housing Assistance Payments were audited by other auditors. Compliance testing was performed by those auditors whose reports can be located in Appendices B and E.

Note 3 – As required by these grant agreements, all program moneys received by the recipient after the completion of all recipient grant activities shall be used by the recipient for community or economic development activities eligible for assistance under Title I of the Housing and Community Development Act of 1974, so specified in the Commonwealth of Kentucky's Community Development Block Grant Eligible Activities Policy Statement.

Note 4 – The federal expenditures for Community Development Block Grants-Disaster Recovery Initiative includes grants to subrecipients as follows:

<u>Subrecipient</u>	<u>Number</u>	<u>Pass-Through Grant Amount</u>
City of Melbourne	14.228	\$ 121,719
City of Bellevue	14.228	\$ 2,141
City of California	14.228	\$ 1,640
City of Dayton	14.228	\$ 1,217
City of Newport	14.228	\$ 6,044
City of Silver Grove	14.228	\$ 2,461
City of Wilder	14.228	\$ 271
Silver Grove Independent Schools	14.228	\$ 403
Silver Grove Volunteer Fire Department	14.228	\$ 2,186
Campbell County Water Rescue	14.228	\$ 289
Alexandria Community Volunteer Fire Department	14.228	\$ 1,126
Campbell County Fire District 6	14.228	\$ 202
Campbell County Fire District 7	14.228	\$ 209
Bellevue Independent Schools	14.228	\$ 2,720
Campbell County Board Of Education	14.228	\$ 360

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Steve Pendery, County Judge/Executive
Members of the Campbell County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Campbell County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated February 10, 2000. We did not audit the financial statements of the Housing Assistance Payments Program, the Housing Voucher Program, the Parks Corporations and Public Properties Corporation, A. J. Jolly Park, and Lakeside Terrance Apartments. Those financial statements were audited by other auditors and the reports furnished to us. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Campbell County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Campbell County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Campbell County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs.

- The Jailer Should Maintain Proper Records And Report Annually To County Treasurer

Honorable Steve Pendery, County Judge/Executive
Members Of The Campbell County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above, to be a material weakness.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However; this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
February 10, 2000

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Steve Pendery, County Judge/Executive
Members of the Campbell County Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Campbell County, Kentucky, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. We did not audit the compliance of the Campbell County Section 8 Existing Housing and the Section 236 Direct Loan. Compliance requirements described in the OMB Circular A-133 Compliance Supplement applicable to the Campbell County Section 8 Existing Housing and the Section 236 Direct Loan were audited by other auditors whose reports are included as Appendices B and E. Our opinion presented herein, insofar as its related to the Campbell County Section 8 Existing Housing and the Section 236 Direct Loan is based solely on the report of the other auditors. Campbell County's major federal programs are identified in the schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Campbell County's management. Our responsibility is to express an opinion on Campbell County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Campbell County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Campbell County's compliance with those requirements.

In our opinion, Campbell County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Honorable Steve Pendery, County Judge/Executive
Members of the Campbell County Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB A-133
(Continued)

Internal Control Over Compliance

The management of Campbell County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Campbell County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect Campbell County Fiscal Court's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as it pertains to Lakeside Terrace Apartments HUD Project Number 083-44012-236.

- Lack of Segregation of Duties
- General Ledger Not Posted Timely

A material weakness is a condition in which the design or operation of one or more of the internal components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties. However, this report upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
February 10, 2000

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS**

CAMPBELL COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

Appendix A


CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS
CAMPBELL COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

The Campbell County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name
County Judge/Executive



Name
County Treasurer